

EXHIBIT “E”



Food and Drug Administration
College Park, MD 20740

APR 19 2005

Mr. Richard J. Brownell, Jr.
Vice President
Vanilla Products
Virginia Dare
882 Third Avenue
Brooklyn, New York 11232

Dear Mr. Brownell:

This is in response to your letter of February 10, 2005, to the Food and Drug Administration (FDA) regarding our October 8, 2004, letter to Rhodia, Inc. on the labeling of a vanillin product derived by fermentation. You requested clarification on our response to Rhodia, Inc. because you believe that it may be misinterpreted. In addition, you requested further clarification on whether a vanillin product derived by a natural process may be used to make natural vanilla flavors.

FDA's policy on the use of the term "natural" is that "natural" means that nothing artificial (including artificial flavors) or synthetic (including all color additives regardless of source) has been included in or has been added to a food that would not normally be expected to be in the food. Additionally, we do not restrict the use of the term "natural" except on products that contain added color, synthetic substances and flavors as defined in Title 21 of the Code of Federal Regulations (CFR), section 101.22.

As you know, on April 5, 2004, Rhodia, Inc. wrote to us requesting a letter confirming that vanillin derived from a natural source such as ferulic acid via a natural process such as fermentation can be labeled "natural vanillin" or "vanillin derived naturally by fermentation." In our October 8, 2004, response to Rhodia, Inc. we stated that the common or usual name of the product Rhodia, Inc. described in its letter is "vanillin." Further, we stated that if the product is manufactured by a natural process, we would not object to the use of a statement such as "vanillin derived naturally through fermentation" elsewhere on the product label because such statement indicates how the product was processed. However, the product Rhodia, Inc. described would not qualify as "natural vanillin." Thus, although we would not object to a statement on the label indicating that vanillin is derived naturally through a fermentation process, we point out that such a statement should not imply that the vanillin is a natural flavor or that a finished food containing it is natural.

In your letter, you requested further clarification on whether a vanillin product derived by a natural process may be used to make natural vanilla flavors. The standards of identity for vanilla extract